

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Frank Stephen Pons
DOCKET NO.: 03-24727.001-R-1
PARCEL NO.: 14-29-210-010-0000

The parties of record before the Property Tax Appeal Board (PTAB or the Board) are Frank Stephens Pons, the appellant, by attorney Steven Kandelman of the law firm of Sarnoff and Baccash, of Chicago, and the Cook County Board of Review (board or board of review).

The subject property consists of a 115-year-old, frame, two-story, multi-family, residential property containing 3,748 square feet of living area. The subject improvement features three full baths and a two-car garage. The appellant contends unequal treatment in the assessment process as the basis of the appeal.

The appellant submitted assessment data and descriptions on eight properties located in the same area as the subject. The properties range in age from 82 to 115 years and contain from 2,807 to 4,955 square feet of living area. The properties are of frame or masonry construction, multi-family residential properties and have amenities similar to the subject. The properties had improvement assessments ranging from \$11.24 to \$14.20 per square foot, while the subject improvement was valued at \$17.26 per square foot. On the basis of this analysis, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$64,675, was presented. In addition, assessment data and descriptions on four properties located in the same area as the subject were presented. Ages ranged from 115 to 120 years and the comparables contained amenities similar to the subject. The properties range in size from 3,383 to 3,780 square feet and have improvement

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 11,928
IMPR.: \$ 64,675
TOTAL: \$ 76,603

Subject only to the State multiplier as applicable.

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assessments ranging from \$17.43 to \$17.62 per square foot. Based upon this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds that the appellant has failed to support the contention of unequal treatment in the assessment process.

The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds that the appellant has failed to overcome this burden.

The PTAB finds that the most comparable properties are the board's four comparables. These properties range from 115 to 120 years of age and contain amenities similar to the subject. They range in size from 3,383 to 3,780 square feet of living area. These three properties per square foot assessments range from \$17.43 to \$17.62. These most similar comparables submitted for comparison indicate that the subject's assessment is below the range at \$17.25 per square foot of living area.

The appellant's comparables are not as similar as the board's comparables in terms of square footage of living area, construction, age, or design.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). All that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence presented herein.

For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 27, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.